IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L)NO.940 OF 2003

The Commisioner of Income Tax ..Appellant

Vs.

M/s.Heritage Estates Pvt. Ltd. ..Respondent

Mr.Ashok Kotangale, A.G.P. for the Appellant.
Ms.R.R.Matkar i/b.J.Daruwalla for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 10TH APRIL, 2007

P.C.

1. Heard the learned Counsel for the parties. In view of the Circular issued by the Government of India, Ministry of Finance, Department of Revenue, CBDT, dated 24th October,2005, the monetary limit is fixed at Rs.4,00,000/- with regard to the Appeal under Section 260 A of the Income Tax Act. As the Tax effect is less than Rs.4,00,000/-, we are not inclined to entertain the above Appeal. Hence, the Appeal stands dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**